

09/235,120

associating each unique cost source identifier to the business activity; and  
organizing and storing the cost source identifiers as a hierarchical structure that is modeled on one of:

*C1*  
a structure of the item manufactured in carrying out the business activity, and  
a sequence of operations carried out while performing the service of the business activity;

implementing a selected accounting costing method for actual cost collection and a selected accounting costing method for actual cost presentation by accessing and selectively traversing the hierarchical structure, the selected accounting costing method for actual cost collection being independent of the selected accounting costing method for cost presentation.

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Cancel claim 8.

*C2*  
9. (Amended) The method of claim 1, wherein the hierarchical structure includes a plurality of nodes, each of the stored cost source identifier logical structures being assigned to at least one of the plurality of nodes.

*C3*  
12. (Thrice Amended) A computer system to compute an actual cost of performing a business activity of manufacturing an item or performing a service from collected actual costs incurred in carrying out the business activity, comprising:

at least one processor;

at least one data storage device;

a plurality of processes spawned by said at least one processor, the processes including processing logic for:

collecting actual costs of job performed, an item manufactured and an item purchased in

09/235,120

carrying out the business activity,

creating and storing, in said at least one data storage device, a unique cost source identifier for each of the collected actual job, manufacturing and purchasing costs, each cost source identifier including at least a collected actual cost;

associating each unique cost source identifier to the business activity; and

organizing and storing the cost source identifiers as a hierarchical structure that is modeled on one of:

a structure of the item manufactured in carrying out the business activity, and

a sequence of operations carried out while performing the service of the business activity;

processing each stored unique cost identifier to implement a selected accounting method for actual cost collection and a selected accounting method for actual cost presentation by accessing and selectively traversing the hierarchical structure, the selected accounting method for actual cost collection being independent of the selected accounting method for cost presentation.

Cancel claim 13;

14. (Amended) The computer system of claim 12, wherein the hierarchical structure includes a plurality of nodes, each of the stored cost source identifiers being assigned to at least one of the plurality of nodes.

17. (Thrice Amended) A machine readable medium having stored thereon data representing sequences of instructions which, when executed by a computer system, causes said computer system to perform the steps of:

collecting, in substantially real time, an actual cost of each of a plurality of constituent items or operations affecting a cost of performing a business activity;